

# **AUDIT REPORT**

## **NAME**

**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST  
VILL. SANTOSHPUR PART- II, P.O. SANTOSHPUR  
DIST.BONGAIGAON, ASSAM-783384**

## **STATEMENT OF ACCOUNTS/DOCUMENTS**

- 01. INDEPENDENT AUDITOR'S REPORT.**
- 02. BALANCE SHEET AS ON 31ST MARCH 2022.**
- 03. INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR  
ENDING ON 31ST MARCH 2022.**
- 04. RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR  
ENDED 31ST MARCH 2022.**
- 05. FINANCIAL YEAR ENDING ON 31.03.2022.**

## **AUDITOR**

**HARISH K.AGARWAL & CO.,  
CHARTERED ACCOUNTANTS  
A.O.C.ROAD,BONGAIGAON  
P.O. & DIST. BONGAIGAON  
ASSAM-783380  
MOBILE NO.094350-23187**

# FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

Acknowledgement Number -531170640240922



e-Filing Anywhere Anytime  
Income Tax Department, Government of India

We have examined the balance sheet of JUBAYER MASUD EDUCATIONAL AND CHARITABLE TRUST AABTJ1312M [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: --

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	HARISH K. AGARWAL & CO
Membership Number	061829
Firm Registration Number	0325104E
Date of Audit Report	24-Sep-2022
Place	202.78.235.97
Date	24-Sep-2022

## ANNEXURE

### STATEMENT OF PARTICULARS

#### I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 41,95,664
2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	₹ 0
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No



Sl. No.	Details	Amount
	No Records Added	

5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	No, -
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No, -, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, -, -
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, -, -
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -, -

## II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
----	--	----

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
----	--	----



Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details No

Sl. No.	Detail	Amount
No Records Added		

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted No

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
---------	--------------------	--------------------------------------	---------



Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details No

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
No Records Added									

Total (Nominal value of the investment) 0

Total (Income from the investment) 0

Place 202.78.235.97

Date 24-Sep-2022



Acknowledgement Number - 531170640240922

This form has been digitally signed by HARISH KUMAR AGARWALA having PAN ACGPA9264J from IP Address 202.78.235.97 on 24-Sep-2022 07:26:34 PM  
 Dsc SI No and issuer C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



## **INDEPENDENT AUDITOR'S REPORT**

### **Report on the Financial Statements**

We have audited the accompanying financial statement of "**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**", VILL. SONTOSHPUR PART-II, P.O. SONTOSHPUR & DIST. BONGAIGAON (ASSAM)-783384, PAN : AABTJ1312M which comprise the Balance Sheet as at 31.03.2022 and the statement of Receipt & Payment and Income & Expenditure Account for the Year ended on that date.

### **Management's Responsibility for the Financial Statements**

Management is responsible for preparation of these financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Contd. .... P/2



## Page-2 ##

**Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of Affairs of the Trust as at 31.03.2022.
- b) In the case Income & Expenditure Account, of the Deficit for the year ended on that date.
- c) In the case of Receipt & Payment Account of the Transactions for the year ended on that date.

Place: Bongaigaon

Date : 24.09.2022.



**FOR: HARISH K AGARWAL & CO.,**  
**CHARTERED ACCOUNTANTS**  
**FIRM REGD.NO.325104 E**

  
**(HARISH KUMAR AGARWALA)**  
**PARTNER**

**MEMBERSHIP NO. 061829**  
**UDIN : 222061829AUQVRT9450**

## INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year

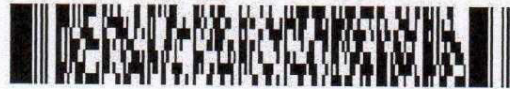
2022-23

PAN	AABTJ1312M		
Name	JUBAYER MASUD EDUCATIONAL AND CHARITABLE TRUST		
Address	SANTOSHPUR PART-II , SANTOSHPUR , BONGAIGAON,BONGAIGAON , 04-Assam , 783384		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	531173231240922
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
(+)Tax Payable /(-)Refundable (6-7)	8	0	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (17-18)	14	0

Income Tax Return submitted electronically on 24-Sep-2022 19:37:07 from IP address 202.78.235.97 and verified by ABDUL JALIL AHMED having PAN AJFPA6701Q on 24-Sep-2022 using generated through mode

System Generated

Barcode/QR Code



AABTJ1312M07531173231240922D613E756815F069BAD6FAC12F880C672108BD73C

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



**"JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST"**

VILL. SANTOSHPUR PART-II, P.O. SANTOSHPUR

DIST. BONGAIGAON ASSAM - 783384<<<sss>>> COMPUTATION OF TAXABLE INCOME <<<sss>>>

PANO : AABTJ1312M

☆ ASSESSMENT YEAR : 2021-2023

STATUS : INSTITUTE

☆

☆ YEAR ENDING : 31.03.2022

☆

D.O.I.&gt;&gt; 16.09.2008

☆

**AMOUNT**

(A) Total Income as per details

☆

4161908.83

(B) Less : Income applied to charitable purpose in India

☆

4195664.09

Deficit -----&gt;

☆

(33755.26)

(C) Less: Amount accumulated or set apart/finally set apart for application to Charitable or religious purposes to the extent it does not exceed 15 per cent of Income derived from property held in trust wholly or in part only for such purposes under section 11(1)(a) = 15% of (A)

☆

☆

☆

☆

☆

(33755.26)

Less: Amount in addition to the amount referred to in above accumulated or set apart for specified puposes as all the conditions in section 11(2) are fulfilled = (A)-(B)-(C).

☆

☆

☆

☆

NIL

TOTAL :-

☆

☆

NIL

**A) Details of Amount of Income of the previous Year Applied to Charitable Purpose**

Total received as per Income and Expenditure Account

41,95,664.09

Less : Excess of Expenditure over Income

33,755.26**41,61,908.83****B) Details of Amount of Expenditure of the Previous Year Applied to Charitable Purpose**

Total of Expenditure Side as per Receipts &amp; Payment Account.

41,95,664.09

Less : Printer Purchase

12,900.00

41,82,764.09

Add : Printer Purchase

12,900.00**41,95,664.09**

**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**  
VILL. SONTOSHPUR PART-II, P.O. SONTOSHPUR  
DIST : BONGAIGAON, ASSAM-783384

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2021 TO 31.03.2022**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>LOCAL</b>			<b>LOCAL</b>		
<b>To Administration Expenses</b>			By Donation		148000.00
Admin Cost	17917.00		By Donation(Orphan Support)		13238.74
Postage	172.00		By Community Contribution		310500.00
Printing & Stationary	2230.00		By Fee Collection		64500.00
Rent	4500.00		By Security Money		81000.00
Office Construction	13122.00				
Travel	2025.00		By <b>Bank Interest</b>		
Misc Exp.	4060.00	44026.00	General	18646.00	
			PHF (FC)	22254.00	40900.00
<b>To Program Cost</b>			<b>By Project Income (Local)</b>		
Meeting	1531.00		APPI & the ant-AVAHAN (As Per Annx. -I)	527669.00	
River Protection	304412.00		APF-Covid Vaccination Drive( As Per Annx	226795.00	
Relief & Rehabilitation	4750.00		Sidhwa Trust (Relief(As Per Annx.-VI)	35368.00	789832.00
Special Dey Observation	4499.00				
T.L.M.	674.00		<b>FCRA</b>		
Staff Remuneration	92100.00		<b>By Project Income FCRA</b>		
Orphan Support	7000.00	414966.00	PHF (Education Project) (As Per Annexure	2466746.09	
			PHF (I.C.R.R.F 2nd Phas)(As Per Annx. -I)	18551.00	
To Security Money Refund		190280.00	PHF (I.C.R.R.F 1st Phas)(As Per Annx. -II)	226509.00	2711806.09
			By Unspent Sidhwa Grant(Administration)		2132.00
To <b>Expenditure on Project</b>			By Excess of Exp. over Income		33755.26
APPI & the ant-AVAHAN (As Per Annx. -IV)	527669.00				
APF-Covid Vaccination Drive( As Per Annx.-V)	226795.00				
Sidhwa Trust (Relief(As Per Annx.-VI)	35368.00	789832.00			
<b>FCRA</b>					
To <b>Expenditure on Project</b>					
PHF(Education Project) (As Per Annexure - I)	2466746.09				
PHF I.C.R.R.F 2nd Phas(As Per Annx. -II)	18551.00				
PHF I.C.R.R.F 1st Phas(As Per Annx. -III)	248763.00	2734060.09			
To Revolving fund trf. From GF		22500.00			
<b>TOTAL :</b>		4195664.09	<b>TOTAL :</b>		4195664.09

**CONSOLIDATED BALANCE SHEET AS ON 31.03.2022**

LIABILITIES	SCH.	AMOUNT	ASSETS	SCH.	AMOUNT
<b>FUND ACCOUNT</b>	"C"	3761551.04	<b>FIXED ASSETS</b>	"B"	3672209.00
<b>PROJECT LIABILITY</b>	"A"		<b>CLOSING BALANCE</b>	"D"	
<b>FCRA</b>			<b>FCRA</b>		
PHF (Education Project)		1723665.51	Cash at Bank		1713541.51
			Cash in Hand		10124.00
<b>Local</b>			<b>Local</b>		
APPI & the ant (AVAHAN)	24694.00		Cash at Bank		784692.04
APF (Covid Vaccination Drive)	173205.00	197899.00	Cash in Hand		60607.00
<b>FIXED ASSETS FUND A/C</b>	"E"	558058.00			
		6241173.55			6241173.55

IN TERMS OF OUR REPORT OF EVEN DATE

**FOR : HARISH K AGARWAL & CO.,**  
CHARTERED ACCOUNTANTS  
FIRM REGD. NO. 325104E

**( HARISH KUMAR AGARWALA )**

PARTNER

MEMBERSHIP NO.061829

**UDIN: 22061829AUQVRT9450**

Place : Bongaigaon

Date : 24.09.2022



**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**  
VILL. SONTOSHPUR PART-II, P.O. SONTOSHPUR  
DIST : BONGAIGAON, ASSAM-783384

**CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD 01.04.2021 TO 31.03.2022**

RECEIPT		AMOUNT	AMOUNT	PAYMENT		AMOUNT	AMOUNT
<b>To Opening Balance</b>				<b>FCRA</b>			
<b>FCRA</b>				<b>By Expenditure on Project</b>			
Cash at Bank	886391.20			PHF (Education Project) (As Per Annexure - I)	2466746.09		
Cash in Hand	23439.00	909830.20		PHF (I.C.R.R.F 2nd Phas)(As Per Annx. -II)	18551.00		
				PHF (I.C.R.R.F 1st Phas)(As Per Annx. -III)	248763.00	2734060.09	
<b>Local</b>				<b>Local</b>			
Cash at Bank	839336.30			<b>By Expenditure on Project</b>			
Cash in Hand	37490.00	876826.30		APPI & the ant-AVAHAN (As Per Annx. -IV)	527669.00		
				APF-Covid Vaccination Drive( As Per Annx.-V)	226795.00		
<b>To FCRA</b>				Sidhwa Trust (Relief(As Per Annx.-VI)	35368.00	789832.00	
Grant Received			2700420.00	By Refund to Tata Trusts (As per Annx. - VII)			61723.00
PHF (Education Project)				<b>By Administration Expenses</b>			
<b>To Local</b>				Admin Cost	17917.00		
<b>Grant Received</b>				Postage	172.00		
Sidhwa Trust	37500.00	805000.00		Printing & Stationary	2230.00		
General Fund	767500.00			Rent	4500.00		
				Office Construction	13122.00		
To Donation		148000.00		Travel	2025.00		
To Donation(Orphan Support)		18560.14		Misc Exp.	4060.00	44026.00	
To Community Contribution		310500.00		<b>By Program Cost</b>			
To Fee Collection		64500.00		Meeting	1531.00		
To Security Money		81000.00		River Protection	304412.00		
To Land Sales		50001.00		Relief & Rehabilitation	4750.00		
<b>To Bank Interest</b>				Special Dey Observation	4499.00		
General	19560.00	41814.00		T.L.M.	674.00		
PHF (FC)	22254.00			Staff Remuneration	92100.00		
				Orphan Support	7000.00	414966.00	
<b>To Fund Transfer (C)</b>				<b>By Fund Transfer (C)</b>			
APPI & the ant-AVAHAN	367500.00	767500.00		APPI & the ant - AVAHAN	367500.00	767500.00	
APF-Covid Vaccination Drive	400000.00			APF - Covid Vaccination Drive	400000.00		
<b>To Revolving Fund Refund</b>				By Revolving Fund			185000.00
This Year	982400.00	1004900.00		By Revolving Fund Trnf. to (ICRF)			22500.00
Add : Trf. From GF	22500.00			By Security Money Refund			190280.00
<b>To Refund from (C)</b>				By Refund (C)			2132.00
Sidhwa Trust (Relief)		2132.00		<b>By Closing Balance</b>			
				<b>FCRA</b>			
				Cash at Bank	1713541.51		
				Cash in Hand	10124.00	1723665.51	
				<b>Local</b>			
				Cash at Bank	784692.04		
				Cash in Hand	60607.00	845299.04	
<b>TOTAL :</b>		7780983.64		<b>TOTAL :</b>		7780983.64	

IN TERMS OF OUR REPORT OF EVEN DATE

**FOR : HARISH K AGARWAL & CO.,**  
CHARTERED ACCOUNTANTS  
FIRM REGD. NO. 325104E

*(Signature)*

**(HARISH KUMAR AGARWALA)**  
PARTNER  
MEMBERSHIP NO.061829  
**UDIN:22061829AUQVRT9450**



Place : Bongaigaon.

Date : 24.09.2022

**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**  
VILL. SONTOSHPUR PART-II, P.O. SONTOSHPUR  
DIST. - BONGAIGAON, ASSAM-783384

**SCHEDULE :- (A) PROJECT LIABILITY**

Donor	Opening Balance as on 01.04.2021	Received During the period	Inter A/c Trf.	Bank Interest	Bank Interest Received from PHF	Revolving Fund Refund	Misc/ Donation Received	Total	Inter A/c Trf.	Utilized during the period	Revolving Fund Payment	Refund	Closing Balance as on 31.03.2022
<b>A) FOREIGN CONTRIBUTION</b>													
PHF (Education Project)	187662.64	2700420.00	497782.56	0.00	0.00	1004900.00	5321.40	4396086.60	20675.00	2466746.09	185000.00	0.00	1723665.51
PHF (I.C.R.F. 2nd Phase Project)	0.00	0.00	20675.00	0.00	0.00	0.00	0.00	20675.00	2124.00	18551.00	0.00	0.00	0.00
PHF (I.C.R.F. 1st Phase Project)	722167.56	0.00	0.00	22254.00	0.00	0.00	0.00	744421.56	495658.56	248763.00	0.00	0.00	0.00
<b>Sub - Total : (A)</b>	<b>909830.20</b>	<b>2700420.00</b>	<b>518457.56</b>	<b>22254.00</b>	<b>0.00</b>	<b>1004900.00</b>	<b>5321.40</b>	<b>5161183.16</b>	<b>518457.56</b>	<b>2734060.09</b>	<b>185000.00</b>	<b>0.00</b>	<b>1723665.51</b>
<b>B) LOCAL CONTRIBUTION</b>													
APPI & the ant (AVAHAN)	184863.00	367500.00	0.00	0.00	0.00	0.00	0.00	552363.00	0.00	527669.00	0.00	0.00	24694.00
APF (Covid Vaccination Drive)	0.00	400000.00	0.00	0.00	0.00	0.00	0.00	400000.00	0.00	226795.00	0.00	0.00	173205.00
Tata Trust ASI Education	60809.00	0.00	0.00	914.00	0.00	0.00	0.00	61723.00	0.00	0.00	0.00	61723.00	0.00
Sidhwa Trust (Relief)	0.00	37500.00	0.00	0.00	0.00	0.00	0.00	37500.00	2132.00	35368.00	0.00	0.00	0.00
<b>Sub - Total : (B)</b>	<b>245672.00</b>	<b>805000.00</b>	<b>0.00</b>	<b>914.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1051586.00</b>	<b>2132.00</b>	<b>789832.00</b>	<b>0.00</b>	<b>61723.00</b>	<b>197899.00</b>
<b>Total : (A+B)</b>	<b>1155502.20</b>	<b>3505420.00</b>	<b>518457.56</b>	<b>23168.00</b>	<b>0.00</b>	<b>1004900.00</b>	<b>5321.40</b>	<b>6212769.16</b>	<b>520589.56</b>	<b>3523892.09</b>	<b>185000.00</b>	<b>61723.00</b>	<b>1921564.51</b>

IN TERMS OF OUR REPORT OF EVEN DATE

FOR : **HARISH K AGARWAL & CO.,**  
CHARTERED ACCOUNTANTS  
FIRM REGD. NO. 325104E



( **HARISH KUMAR AGARWALA** )  
PARTNER  
MEMBERSHIP NO. 061829  
**UDIN: 22061829AUQVVRT9450**

Place : Bongaigaon

Date : 24.09.2022.

**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**

VILL. SONTOSHPUR PART-II, P.O. SONTOSHPUR

DIST : BONGAIGAON, ASSAM-783384

**SCHEDULE :- (B) FIXED ASSET**

SL. NO.	Particulars	W.D.V. As on 01.04.2021	Addition / Deduction		Total	Depreciation		W.D.V. As on 31/03/2022
			01.04.2021 to 30.09.2021	01.10.2021 to 31.03.2022		Rate	Amount (Rs)	
01	Land Purchase & Development	1584211.00	0.00	50001.00	1534210.00			1534210.00
02	School Building	366346.00	0.00	0.00	366346.00			366346.00
03	Office Construction	350758.00	0.00	0.00	350758.00			350758.00
04	Furniture	209541.00	0.00	0.00	209541.00			209541.00
05	Equipment	50640.00	0.00	0.00	50640.00			50640.00
06	Computer & Accessories	83120.00	0.00	0.00	83120.00			83120.00
07	Assets acquired out of grant	295857.00	0.00	0.00	295857.00			295857.00
08	Additional Class Room	310066.00	0.00	0.00	310066.00			310066.00
09	Girls Common Room	61662.00	0.00	0.00	61662.00			61662.00
10	Teacher Common Room	146051.00	0.00	0.00	146051.00			146051.00
11	Library Book	6473.00	0.00	0.00	6473.00			6473.00
12	Spray Machine	12900.00	0.00	0.00	12900.00			12900.00
13	Water Pump for Irrigation	233535.00	0.00	0.00	233535.00			233535.00
14	Portable Sound System	11050.00	0.00	0.00	11050.00			11050.00
	<b>Total :</b>	<b>3722210.00</b>	<b>0.00</b>	<b>50001.00</b>	<b>3672209.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3672209.00</b>

IN TERMS OF OUR REPORT OF EVEN DATE

**FOR : HARISH K AGARWAL & CO.,**

CHARTERED ACCOUNTANTS

FIRM REGD. NO. 325104E



Place : Bongaigaon

Date : 24.09.2022

*(Signature)*

**( HARISH KUMAR AGARWALA )**

PARTNER

MEMBERSHIP NO.061829

**UDIN:22061829AUQVRT9450**

**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**

VILL. SONTOSHPUR PART-II, P.O. SONTOSHPUR

DIST : BONGAIGAON, ASSAM-783384

**SCHEDULE :- (C) FUND ACCOUNT**

Particulars	Amount	Amount
<b>01. CORPUS OF TRUST</b>		
Opening Balance	5000.00	
Add : This Year	-	5000.00
<b>02. GENERAL FUND</b>		
Opening Balance	3790306.30	
Less : Excess of Exp. Over Income	-33755.26	3756551.04
<b>Total :</b>		<b>3761551.04</b>

**SCHEDULE :- (D) Cash & Bank Balance**

Particular	Opening Balance as on 01.04.2021		Closing Balance as on 31.3.2022	
	Bank	Cash	Bank	Cash
<b>A) FCRA</b>				
PHF (Education Project) (SBI,A/c No.30504023614 & 4009453)	181231.64	6431.00	1713541.51	10124.00
PHF (I.C.R.R.F 2nd Phase) (SBI,A/c No.30504023614)	0.00	0.00	0.00	0.00
PHF (I.C.R.R.F 1st Phase) (SBI,A/c No.30504023614)	705159.56	17008.00	0.00	0.00
<b>Sub - Total : (A)</b>	<b>886391.20</b>	<b>23439.00</b>	<b>1713541.51</b>	<b>10124.00</b>
<b>B) LOCAL</b>				
General (SBI,A/c No.33018961212)	594377.30	36777.00	586793.04	60607.00
APPI & the ant (AVAHAN) (SBI,A/c No.33018961212)	184150.00	713.00	17087.00	7607.00
APF (Covid Vaccination Drive) (SBI,A/c No.33018961212)	0.00	0.00	172750.00	455.00
Sidhwa Trust (Relief)(SBI, A/c. No. 33647374727)	0.00	0.00	0.00	0.00
Tata Trusts (SBI, A/c. No. 33647374727)	60809.00	0.00	0.00	0.00
<b>Sub - Total : (B)</b>	<b>839336.30</b>	<b>37490.00</b>	<b>776630.04</b>	<b>68669.00</b>
<b>Total : (A+B)</b>	<b>1725727.50</b>	<b>60929.00</b>	<b>2490171.55</b>	<b>78793.00</b>

IN TERMS OF OUR REPORT OF EVEN DATE

**FOR : HARISH K AGARWAL & CO.,**  
CHARTERED ACCOUNTANTS  
FIRM REGD. NO. 325104E

Place : Bongaigaon

Date : 24.09.2022

**( HARISH KUMAR AGARWALA )**

PARTNER

MEMBERSHIP NO.061829

**UDIN: 22061829AUQVRT9450**

10

**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**

VILL. SONTOSHPUR PART-II, P.O. SONTOSHPUR

DIST : BONGAIGAON, ASSAM-783384

**SCHEDULE :- (E) FIXED ASSETS FUND A/C**

SL. NO.	Particulars	W.D.V. as on 01.04.2021	Addition	Deduction	W.D.V. as on 31.03.2022
01	Furniture	101310.00	0.00		101310.00
02	Laptop & Accessories	17500.00	0.00		17500.00
03	Computer	121190.00	0.00		121190.00
04	Water Filter	8400.00	0.00		8400.00
05	Additional Class Room	42339.00	0.00		42339.00
08	Teacher Common Room	25261.00	0.00		25261.00
09	Library Book	17618.00	0.00		17618.00
10	Spray Machine	6600.00	0.00		6600.00
11	Water Pump for Irrigation	111935.00	0.00		111935.00
12	Inverter	16500.00	0.00		16500.00
13	Printer	10300.00	0.00		10300.00
14	Digital camera	4450.00	0.00		4450.00
15	Trunk	1920.00	0.00		1920.00
16	Two Wheeler	61685.00	0.00		61685.00
17	Portable Sound System	11050.00	0.00		11050.00
	<b>Total :</b>	<b>558058.00</b>	<b>0.00</b>	<b>0.00</b>	<b>558058.00</b>

IN TERMS OF OUR REPORT OF EVEN DATE

**FOR : HARISH K AGARWAL & CO.,**

CHARTERED ACCOUNTANTS

FIRM REGD. NO. 325104E

Place : Bongaigaon

Date : 24.09.2022



**( HARISH KUMAR AGARWALA )**

PARTNER

MEMBERSHIP NO.061829

**UDIN: 22061829AUQVRT9450**

**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**

VILL. SONTOSHPUR PART-II, P.O. SONTOSHPUR

DIST : BONGAIGAON, ASSAM-783384

**FCRA CONTRIBUTION**

ANNEXURE -I

Details of Paul Hamlyn Foundation (Education Project) Grant Receipt &amp; Expenditure

<b>Particulars</b>	<b>Amount</b>	<b>Amount</b>
Opening Balance	187662.64	
Grant Received	2700420.00	
Fund Trsf. from I.C.R.R.F 1st Phase	495658.56	
Fund Trsf. from I.C.R.R.F 2nd Phase	2124.00	
Donation (Orphan Support)	5321.40	
Revolving Fund Refund	982400.00	
Fund Trsf. from General Fund (Revolving Fund)	22500.00	4396086.60
<b>Sub- Total (A)</b>		<b>4396086.60</b>
<b><u>Recurring Expenses</u></b>		
<b><u>Admin</u></b>		
1.5 Accountant Salary	113000.00	
1.6 Office Assistant Salary (Part Time)	61000.00	
<b><u>A. Personnel</u></b>		
1.1 Learning & Documentation Specialist	120300.00	
1.1 Project Co-Ordinator (Full Time)	79800.00	
1.2 Education Volunteer (Part Time)	967000.00	
1.3 Community Mobiliser(Full Time)	306300.00	
1.4 Asstt. Project Co-ordinator	56000.00	
1.4 Livelihood Trainer	100000.00	
<b><u>B. Program Cost</u></b>		
2.1 Livelihood Support to Parents	370000.00	
2.2 T.L.M.for Centre	59562.00	
2.3 Sports & Books for Centre	37054.00	
2.8 IEC Materials	350.00	
2.9 Children Camps & Fairs	31347.00	
2.12 Training & Rxposure of Project Team & Govt. Teacher	44196.00	
<b><u>C. Overhead Cost</u></b>		
3.1 Printing & Stationery	10739.00	
3.2 Communication	17695.00	
3.3 Electricity	3469.00	
3.4 Audit Exps.	13600.00	
3.5 Travel & Fuel	39082.00	
3.6 Hospitality & Office Maintenance	33592.00	
<b><u>D. Any Other Cost</u></b>		
Bank Charges	1160.09	2465246.09
<b><u>Non Recurring Expenses</u></b>		
<b><u>E. Any Other Cost</u></b>		
4.2 Two Wheeler & Maintainance		1500.00
<b>G. Bank Interest Transfer to I.C.R.R.F 2nd Phase</b>		20675.00
Revolving Fund Payment		185000.00
<b>Sub- Total (B)</b>		<b>2672421.09</b>
<b>Closing Balance (A-B)</b>		<b>1723665.51</b>





**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**

VILL. SONTOSHPUR PART-II, P.O. SONTOSHPUR

DIST : BONGAIGAON, ASSAM-783384

ANNEXURE - II

**FCRA CONTRIBUTION**

Details of PHF (I.C.R.R.F 2nd Phase Project) Grant Receipt &amp; Expenditure

Particulars		Amount
Opening Balance		
Grant Received from P.H.F (Under ICRRF 2nd Phase)	0.00	
Bank Interest Recd. From PHE	0.00	
	20675.00	20675.00
<b>Sub- Total (A)</b>		<b>20675.00</b>
<b>Program Expenses</b>		
Labour Cost	1760.00	
Other Cost	16791.00	
Transfer to PHF (Education Project)	2124.00	20675.00
<b>Sub- Total (B)</b>		<b>20675.00</b>
<b>Closing Balance (A-B)</b>		<b>0.00</b>

ANNEXURE - III

**FCRA CONTRIBUTION**

Details of PHF (I.C.R.R.F 1st Phase Project) Grant Receipt &amp; Expenditure

Particulars		Amount
Opening Balance	722167.56	
Bank Interest	22253.00	
Misc Receipt	1.00	744421.56
<b>Sub- Total (A)</b>		<b>744421.56</b>
<b>Program Expenses</b>		
1.1 Crop Seed Support	75000.00	
1.2 Material/Cash Support for small Business	75000.00	
1.3.3 Sewai Making Machine	7450.00	
1.4 Raw Materials & Packing Support	13440.00	
1.6 Skill Training	1000.00	
2.1 Livelihood & Marketing Facilitator	48000.00	
3.1 Admin Cost	15973.00	
Printer Purchase (Bank Interest)	12900.00	
Transfer to PHF (Education Project)	495658.56	744421.56
<b>Sub- Total (B)</b>		<b>744421.56</b>
<b>Closing Balance (A-B)</b>		<b>0.00</b>



13

**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**

VILL. SONTOSH PUR PART-II, P.O. SONTOSH PUR

DIST : BONGAIGAON, ASSAM-783384

ANNEXURE - IV

Details of APPI & the ant (AVAHAN) Program Project Grant Receipt & Expenditure

Particulars		Amount
Opening Balance	184863.00	
Grant Received : APPI & the ant	367500.00	552363.00
<b>Sub- Total (A)</b>		<b>552363.00</b>
<b>Recurring Expenses</b>		
5.10 A Staff Salary	153200.00	
5.10 B Travel Cost	27135.00	
5.10 C Capacity Building of Staff	35765.00	
5.10 D Admin Cost	67567.00	
5.11 A Provide Package of Services for Baseline	23820.00	
5.11 B Provide Package of Services for Survivors	26150.00	
5.12 Run Legal Aid Camps for DV	10052.00	
5.13 Violence Against Women & Laws on DV	13297.00	
5.15 Modules for VO/SHG and School Engagement	6000.00	
5.16 Run Local Awareness Events	100815.00	
5.17 Formation of Respons Group(5) Orientation Traning	22118.00	
5.18 Quarterly meeting with DV Response Group	1750.00	
Accountant (Part Time)	40000.00	527669.00
<b>Sub- Total (B)</b>		<b>527669.00</b>
<b>Closing Balance (A-B)</b>		<b>24694.00</b>

ANNEXURE - V

Details of APF (Covid Vaccination Drive) Project Grant Receipt & Expenditure

Particulars		Amount
Opening Balance	0.00	
Grant Received : APF (Covid Vaccination Drive)	400000.00	400000.00
<b>Sub- Total (A)</b>		<b>400000.00</b>
<b>Recurring Expenses</b>		
Admin Cost	15099.00	
Awareness cum Vaccination Camps at Community	21278.00	
CRP	52500.00	
Data Entry Operators	37500.00	
Internet & Phone	7538.00	
Mobile/Tablet	12650.00	
Program Manager	62500.00	
Training of Staff	1524.00	
Travel Allowance (C.R.P)	10910.00	
Travel Allowance (DEO)	1936.00	
Travel Allowance (PM)	3360.00	226795.00
<b>Sub- Total (B)</b>		<b>226795.00</b>
<b>Closing Balance (A-B)</b>		<b>173205.00</b>



14

**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**

VILL. SONTOSHPUR PART-II,P.O.SONTOSHPUR

DIST : BONGAIGAON,ASSAM-783384

ANNEXURE - VI

Details of Sidhwa Trust (Relief) Project Grant Receipt & Expenditure

Particulars		Amount
Opening Balance	0.00	
Grant Received : Sidhwa Trust	37500.00	37500.00
<b>Sub- Total (A)</b>		<b>37500.00</b>
<b>Recurring Expenses</b>		
Admin Cost	1198.00	
Ration Kit	34170.00	
Fund Trf. To General Fund	2132.00	37500.00
<b>Sub- Total (B)</b>		<b>37500.00</b>
<b>Closing Balance (A-B)</b>		<b>0.00</b>

ANNEXURE -VII

Details of ASSAM STATE INITIATIVE EDUCATION Project Grant Receipt & Expenditure

Particulars		Amount
Opening Balance	60809.00	
Bank Interest(Net of Bank Charge)	914.00	61723.00
<b>Sub- Total (A)</b>		<b>61723.00</b>
<b>Refund to Tata Trust</b>		61723.00
<b>Sub- Total (B)</b>		<b>61723.00</b>
<b>Closing Balance (A-B)</b>		<b>0.00</b>



15

**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST (JMECT)**

VILL. SONTOSHPUR PART-II, P.O. SONTOSHPUR

**DIST : BONGAIGAON, ASSAM-783384**

**PROJECT NAME : ASSAM STATE INITIATIVE EDUCATION**

**GRANTOR : TATA TRUSTS**

**RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD 01.04.2021 TO 31.03.2022**

**ANNEXURE - VII**

<b>RECEIPT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>PAYMENT</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
To <b>Opening Balance</b>					
Cash at Hand	0.00				
Cash in Bank	60809.00	60809.00	<b>By Refund to Tata Trust</b>		61723.00
To Bank Interest	1209.00				
Less : Bank Charge	295.00	914.00			
			<b>By Closing Balance</b>		
			Cash at Hand	0.00	
			Cash in Bank	0.00	0.00
		61723.00			61723.00

**BANK RECONCILIATION STATEMENT AS ON 31.03.2022**

Bank Balance as per Cash Book 0.00

Add : Cheque issued but not collected

	<u>Date</u>	<u>Cheque No.</u>	<u>Amount</u>	
Add : Bank Interest	31.03.2021	949846	1664.00	1664.00
Add : Fund of General Fund				637.00
Add : Fund of Sidhwa Trust				13238.74
Bank Balance as per Bank Statement(SBI, A/c. No. 33647374727)				330.00
				<u>15869.74</u>

**IN TERMS OF OUR REPORT OF EVEN DATE**

**FOR : HARISH K AGARWAL & CO.,**

(CHARTERED ACCOUNTANTS)

FIRM REGD.NO.325104 E



(HARISH KUMAR AGARWALA)

PARTNER

MEMBERSHIP NO. 061829

**UDIN: 22061829AUQVRT9450**

Place : Bongaigaon

Date : 24.09.2022

**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**  
VILL. SONTOSHPUR PART-II, P.O. SONTOSHPUR  
DIST : BONGAIGAON, ASSAM-783384  
REGD NO.020730013 OF ASSAM  
**GENERAL FUND**

**RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD 01.04.2021 TO 31.03.2022**

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
To <b>Opening Balance</b>			<b>By Administration Expenses</b>		
Cash at Bank			Admin Cost	17917.00	
SBI,A/c no.33018961212	594377.30		Postage	172.00	
Cash in Hnad	36777.00	631154.30	Printing & Stationary	2230.00	
To Donation		148000.00	Rent	4500.00	
To Donation (Orphan Support)		13238.74	Office Construction	13122.00	
To Bank Interest		18646.00	Travel	2025.00	
To Community Contribution		310500.00	Misc Exp.	4060.00	44026.00
To Fee Collection		64500.00	<b>By Program Cost</b>		
To Grant		767500.00	Meeting	1531.00	
To Land Sales		50001.00	River Protection	304412.00	
To Security Money		81000.00	Relief & Rehabilitation	4750.00	
To Fund Trsf. from Sidhwa Trust (Relief)		2132.00	Special Day Observation	4499.00	
			T.L.M	674.00	
			Staff Remuneration	92100.00	
			Orphan Support	7000.00	414966.00
			<b>By Fund Transfer</b>		
			APF (Covid Vaccination Drive)	400000.00	
			APPI & the ant (AVAHAN)	367500.00	
			Revolving Fund Trf. To PHF (Education Project)	22500.00	790000.00
			By Security Money Refund		190280.00
			<b>By Closing Balance</b>		
			Cash at Bank		
			(SBI,A/c No.33018961212)	586793.04	
			Cash in Hand	60607.00	647400.04
		<b>2086672.04</b>			<b>2086672.04</b>

IN TERMS OF OUR REPORT OF EVEN DATE

**FOR : HARISH K AGARWAL & CO.,**  
(CHARTERED ACCOUNTANTS)  
FIRM REGD.NO.325104 E'



**(HARISH KUMAR AGARWALA)**  
PARTNER

MEMBERSHIP NO. 061829

**UDIN:22061829AUQVRT9450**

Place : Bongaigaon

Date : 24.09.2022

17

**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**

VILL. SONTOSHPUR PART-II, P.O. SONTOSHPUR

DIST : BONGAIGAON, ASSAM-783384

**BANK RECONCILIATION STATEMENT AS ON 31.03.2022**

**01. PHF (Education Project)(FCRA)**

**Amount**

Bank Balance as per Cash Book

1713541.51

Add : Cheque issued but not collected

<u>Date</u>	<u>Chq. No.</u>	<u>Amount</u>	
12.10.2020	663749	31005.00	
03.02.2021	663839	8.00	
30.12.2020	663813	6507.00	
31.03.2022	007506	800.00	
31.03.2022	007507	90000.00	
31.03.2022	007507	24500.00	
31.03.2022	007507	5000.00	
31.03.2022	007507	9000.00	
31.03.2022	007507	12500.00	
31.03.2022	007507	20000.00	
31.03.2022	007503	6960.00	
31.03.2022	007505	9500.00	215780.00

Bank Balance as per Bank Statement

1929321.51

SBI, A/c. No.30504023614

1351159.20

SBI, A/c. No.40094534127

578162.31

1929321.51

**02. PHF I.C.R.R.F 1st Phase (FCRA) (SBI,A/c No.30504023614)**

Bank Balance as per Cash Book

0.00

Bank Balance as per Bank Statement

0.00

**03. PHF I.C.R.R.F 2nd Phase (FCRA) (SBI,A/c No.30504023614)**

Bank Balance as per Cash Book

0.00

Bank Balance as per Bank Statement

0.00



18

**JUBAYER MASUD EDUCATIONAL & CHARITABLE TRUST**

VILL. SONTOSHPUR PART-II, P.O. SONTOSHPUR

DIST : BONGAIGAON, ASSAM-783384

**BANK RECONCILIATION STATEMENT AS ON 31.03.2022**

**04. APPI & the ant AVAHAN Program (Local) (SBI, A/c No. 33018961212)**

Bank Balance as per Cash Book	17087.00
Bank Balance as per Bank Statement	<u>17087.00</u>

**05. APF Covid Vaccination Drive (Local) (SBI, A/c No. 33018961212)**

Bank Balance as per Cash Book	172750.00
Add : Cheque issued but not collected (Ch. No. 663983, dt. 31.03.2022)	61000.00
Bank Balance as per Bank Statement	<u>233750.00</u>

**07. GENERAL (local) (SBI, A/c No. 33018961212)**

Bank Balance as per Cash Book	586793.04
Less : Fund of Tata Trust	13875.74
Less : Fund of Sidhwa Trust	330.00
Bank Balance of General Fund	<u>572587.30</u>

Add : i) Cheque issued but not collected (Ch. No. 663982, dt. 31.03.2022) 10000.00

Less : i) Opening Balance [as per last BRS 986055.30-945121.30]	40934.00
ii) Double Entry in Cash Book (As per Last BRS)	3000.00
iii) Debited by Bank but not taken in Cash Book [Dt. 06.04.19, Ch. no. '005949](Last BRS)	<u>9000.00</u>
	52934.00

Bank Balance as per Bank Statement 529653.30

**08. TATA TRUSTS (SBI, A/c. No. 33647374727)**

Bank Balance as per Cash Book 0.00

Add : Cheque issued but not collected	<u>Date</u>	<u>Cheque no.</u>	<u>Amount</u>	
	31.03.21	949846	1664.00	1664.00
Add : Bank Interest				637.00
Add : Fund of General Fund				13238.74
Add : Fund of Sidhwa Trust				330.00
Bank Balance as per Bank Statement				<u>15869.74</u>

**09. Sidhwa Trust (Relief) (Local)(SBI, A/c. No. 33647374727)**

Bank Balance as per Cash Book 0.00

Bank Balance as per Bank Statement 0.00

